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Government of Kerala
2026

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കേരള ഗസറ്റ്
KERALA GAZETTE
അസാധാരണം
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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Monday

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09th February 2026
1201 മകരം 26
26th Makaram 1201
1947 മാഘം 20
20th Magha 1947

നമ്പർ
No. 552

GOVERNMENT OF KERALA

Taxes (G) Department

NOTIFICATION

G. O. (P) No. 17/2026/Taxes. *Dated, Thiruvananthapuram, 30th January, 2026*
16th Makaram, 1201.

S. R. O. No. 176/2026

In exercise of the powers conferred by Sections 24 and 29 of the Abkari Act, 1077 (1 of 1077), the Government of Kerala hereby make the following rules further to amend the Kerala Sweet Toddy (NEERA) Rules, 2014 issued by notification under G.O.(P) No. 27/2014/TD. dated 14th February, 2014 and published as S.R.O. No. 116/2014 in the Kerala Gazette Extraordinary No. 514 dated 14th February, 2014, namely:—

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RULES

1. *Short title and commencement.*— (1) These rules may be called the Kerala Sweet Toddy (NEERA) Ammendment Rules, 2026.

(2) They shall come into force at once.

2. *Amendment of the rules.*— In the Kerala Sweet Toddy (NEERA) Rules, 2014,—

(1) for the words and bracket "Sweet Toddy (Neera)", wherever they occur, the words "Neera" shall be substituted;

(2) in rule 1, in sub- rule (1), for the words, brackets, symbol and figure "the Kerala Sweet Toddy (NEERA) Rules, 2014", the words, brackets, symbol and figure "the Kerala NEERA Rules, 2014" shall be substituted;

(3) in rule 2,— after clause (j), the following clause shall be inserted, namely:—

"(ja) "Neera technician" means a person trained to tap Neera from a coconut, palmyrah, choondappana or any other kind of a palm tree;"

(4) in rule 3,—

(a) in sub-rule (1), for the words "Society Committee", the words and symbol "Society/Committee" shall be substituted;

(b) in sub-rule (2),—

(i) for the words and symbol "Society Committee", the words and symbol "Society/Committee" shall be substituted;

(ii) after the words "Agro Industries Corporation", the symbols and words, "Kerala State Palmyrah Products Development and Worker's Welfare Corporation Limited" shall be inserted;

(5) in rule 4,—

(a) sub-rule (2) shall be omitted;

(b) in sub-rule (3), after the words "appended to these rules", the words and figure "within seven working days from the date of receipt of application" shall be inserted;

(c) in sub-rule (7), for the sentence "The Deputy Commissioner of Excise may at his discretion on allow a large number of trees than the maximum prescribed." the sentence "The Deputy Commissioner of Excise may at his discretion allow a large number of trees than

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the maximum prescribed after obtaining a report from the Circle Inspector of Excise concerned." shall be substituted;

(6) in rule 5,—

(a) the existing rule 5 shall be numbered as sub-rule (1) and in sub-rule (1) so numbered,—

(i) after the words "shall be sent to the Chemical Examiner", the words and symbol "in Form No. V" shall be inserted;

(ii) for the words "shall be handed over to the licensee", the words "shall be handed over to the Deputy Commissioner of Excise concerned" shall be substituted;

(b) after sub-rule (1), the following sub-rules shall be inserted, namely:—

"(2) The Deputy Commissioner of Excise of the Division shall maintain an exclusive register for registering the details of samples received by him. The samples shall be registered serially and that serial number shall be assigned as the register number. The details of further action taken by him shall be noted in the register.

(3) On receipt of the Chemical Analysis Report, if any violation of the provisions of the Act, rules or conditions of license or any adulteration is noticed, a case shall be registered within twenty four hours. The sample marked as 'B' shall be produced before the court concerned. If no case is registered, the sample marked as 'B' shall be destroyed.";

(7) in sub-rule (2) of rule 6, "The Deputy Commissioner of Excise concerned shall be the competent authority to suspend or to cancel the license" shall be inserted as the first sentence;

(8) in sub-rule (3) of rule 8, after the words "the order appealed against", the words "and the same shall be disposed of within one month from the date of appeal" shall be inserted;

(9) in rule 9,—

(a) in sub-rule (1), after the words, symbols and figures "with a fine of ₹ 5,000 or 50%", the bracket and words "(Rupees Five Thousand only or fifty percent)" shall be inserted;

(b) in sub-rule (3), after the words, symbol and figure "both a fine of ₹ 1000", the bracket and words "(Rupees One Thousand only)" shall be inserted;

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(10) in Form No. I,—

(a) in the heading, for the word "PRIVILEGES", the word "PRIVILEGE" shall be substituted;

(b) for serial No. 2, the following shall be substituted, namely:—

"2. Specify whether the applicant is a Coconut Producers Society/Committee, Coconut Producers Federation or others";

(c) serial No. 6 shall be omitted and the remaining serial numbers shall be renumbered accordingly;

(d) in serial No. 7 so renumbered after the words "available for tapping", the brackets and words "(specify the number of trees in each kind)" shall be inserted;

(11) in Form No. II,—

(a) in condition number (4), for the words "proper officer", the words "authorized officer" shall be substituted;

(b) in condition number (7), the following words, numbers and symbols shall be inserted at the end, namely:—

"The Licensee shall keep the following registers at the firm,—

1. Stock Register of Neera [in Form II (1)].

2. The Stock Register of value-added products [in Form II (2)].

3. Inspection Register [in Form II (3)].

All the above registers shall be produced before the officers empowered to inspect the licensed firm at the time of inspection or whenever demanded to be produced.";

(c) at the end of the form, below the words and symbol "Deputy Commissioner of Excise.", the words "Signature and Seal" shall be added.

(12) after Form No. II, the following Forms shall be added, namely:—

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FORM II (1)

Neera Stock Register

[*See* sub-rule (3) of rule 4]

Month ..... Year .....

(A) Details of the firm	(B) Number of tappers in the firm	(C) Number of trees being tapped
1. License No. :	1. Within the Range :	1. Within the Range :
2. Range :	2. Outside the Range and within the District :	2. Outside the Range and within the District :
	3. Outside the District :	3. Outside the District :
	4. Total :	4. Total :

Stock Details (Litre)							
Date	*Balance on the previous day*	*Neera Received today*	*Total*	*Neera Distributed today*	*Balance*	*Neera Destroyed today*	*Net Balance*
Total		A		B		C	

Monthly Stock Abstract (Litre)

1. Stock balance at the beginning of the Month :
2. Total Neera distributed in the Month :
3. Total Neera received in the Month :
4. Total Neera destroyed in the Month :
5. Stock balance at the end of the Month :

Name of Licensee

Signature (of Licensee)

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FORM II (2)

Stock Register of value added products (One Register for each product)

[*See* sub-rule (3) of rule 4]

Month ……. Year ……

1. License No. of the firm :
2. Excise Range :
3. Stock Details of Value added products (Ltr./Kg.)

Date	*Balance on the previous day*	*Today's Production*	*Total*	*Today's Distribution*	*Balance*	*Product Destroyed today*	*Net Balance*
Total		A		B		C	

Stock Abstract

1. Stock balance at the beginning of the Month :
2. Total production in the Month :
3. Total distribution in the Month:
4. Product destroyed in the Month :
5. Stock balance at the end of the Month:

Name of Licensee
Signature

FORM II (3)

Inspection Register

[*See* sub-rule (3) of rule 4]

Month ……. Year.....

1. License Number
2. Excise Range

Date and Time	*Name and Designation of the Inspecting Officer*	*Inspection Report*	*Direction to the Licensee*	*Remarks*	*Signature of the inspecting officer*

(13) after Form No. IV, the following form shall be added, namely:—

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FORM No. V
(*See* rule 5)

From

……

……

To

The Chief Chemical Examiner
The Joint Chemical Examiner
The Authorised Officer

No. Date: ……..

The sample described below is sent herewith for analysis, through Sri ……..

1. Date and time of collection :
2. Description of each sample taken and license No. of the firm with name of Excise Range and Division :
3. Quantity of each sample forwarded :
4. Total No. of samples forwarded :
5. Preservatives, if any, used :
6. Nature of examination required :
7. Space of specimen impression of the seal used to seal the sample :

Signature

Name and Designation of the Abkari Officer.

(Office Seal)

By order of the Governor,

K. R. JYOTHILAL,
Additional Chief Secretary to Government.

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Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

The Government of Kerala have issued the Kerala Sweet Toddy (NEERA) Rules, 2014 as per notification under G.O. (P) No. 24/2014/TD dated 14th February, 2014 and published as S.R.O. No.116/2014 in the Kerala Gazette Extraordinary No. 514 dated 14th February, 2014. The above said rule was scrutinized by Subordinate Legislative Committee (2019-2021) of the 14th Kerala Legislative Assembly. The Subordinate Legislative Committee have recommended certain amendments to the above said rules. The Managing Director of Kerala State Palmyrah Products Development and Workers' Welfare Corporation Limited (KELPALM) has requested the Government that KELPALM has not been included in the list of intending NEERA tappers and jaggery producers to manufacture value added products from NEERA and hence KELPALM may be included in the list of NEERA Rules. The Government have decided to include KELPALM in the list of NEERA Rules on the request of the Managing Director, KELPALM and suitable amendments may be made in the Kerala Sweet Toddy (NEERA) Rules, 2014.

The draft of the Kerala Sweet Toddy (NEERA), Amendment Rules, 2023 was forwarded to the Subject Committee of Kerala Legislative Assembly and the Committee have suggested certain Amendments in the above said draft rules. The Government have considered the recommendation of the Subordinate Legislative Committee and the Subject Committee in the above said rules and decided to amend the Kerala Sweet Toddy (NEERA) Rules, 2014 accordingly.

The notification is intended to achieve the above object.

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AT THE GOVERNMENT CENTRAL PRESS, THIRUVANANTHAPURAM, 2026.

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